

State of Maine

Maine Revenue

Services

Magnetic Media Reporting - Form 1099 and W-2G For Tax Year 1999

(Income from 1-1-1999 to 12-31-1999)

(Calendar year 1-1-2000 to 12-31-2000)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Internal Revenue Service for magnetic tape reporting of forms 1098, 1099, 5498, and W-2G income. Effective 1-1-1999 the IRS has changed it's record length from 420 characters to 750 characters. The updated record structure, which is 750 characters in length, is Year 2000 compliant. In September 2000 this document will be updated to use the 2000 form 1099 record layout. Few or no changes are anticipated at that time.

1. Internal Revenue Service, Publication Number 1220, revised 6-99, catalog number 61275P is the record layout standard for submission of 1999 Maine Information Returns except as modified below. Document http://www.irs.treas.gov/prod/forms_pub/ located on the IRS Internet site contains 1999 form 1098, 1099, 5498, and W-2G magnetic media record layout information.
2. The filing deadline for submission of files for forms 1099 and W-2G to M.R.S. is the same as that of the I.R.S., which is the last day of February. If this day falls on a weekend or holiday, the filing deadline is the next business day.
3. The tape or diskette is to be accompanied by paper Form W-3ME to reconcile your withholding account.
4. Attach an external label to each tape or diskette submitted. The label shall contain the following information.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter zip
 - f. Tape density and number of records per block (if tape reel)
 - g. Tax year of data (e.g. for income paid from 1-1-1999 to 12-31-1999;
tax year = 1999.
 - h. Number of records on file.
 - i. Total of Maine Withholding

5. The tape or diskette should be mailed to the following address:

State of Maine
Maine Revenue Services
Attention: 1099 Tape Processing
Mail Station 24
Augusta, ME 04333

6. M.R.S. does not offer Electronic Filing services for acceptance of informational return data, therefore, all 1098, 1099, or W-2G paper and electronic media are due to M.R.S. on or before February 28, 2000.
7. M.R.S. does not accept or process test files. If received, they will be discarded.
8. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery.
9. M.R.S. does not accept compressed files on tape or diskette.
10. 1999 IRS Form 1098, 1099, 5498, W-2G Tape Standards - Following changes are made to the IRS magnetic media standards to include Maine information return data. M.R.S. uses the record layouts and field definitions suggested by IRS. All filers should supply a copy of the same tape to M.R.S. that is submitted to IRS with the 'B' record completed to the following specification. M.R.S. requires completed T, A, and B records.

B-record, column 2 to 5 ==>	Payment Year
B-record, column 6 ==>	Corrected Return Indicator
B-record, column 11 ==>	Type of TIN
B-record, column 12 to 20 ==>	Payee TIN
B-record, column 21 to 40 ==>	Payee Account Number
B-record, column 248 to 287 ==>	First Payee Name Line
B-record, column 288 to 327 ==>	Second Payee Name Line
B-record, column 368 to 407 ==>	Payee Street Address
B-record, column 448 to 487 ==>	Payee City
B-record, column 488 to 489 ==>	Payee State
B-record, column 490 to 498 ==>	Payee Zip
B-record, column 663 to 664 ==>	Numeric State Code '23' for Maine
B-record, column 665 to 676 ==>	Payee State Taxable Income, right justify and zero fill. The right most 2 digits represent cents.

B-record, column 677 to 688 ==> Payee State Income Tax Withheld, right justify and zero fill. The right most 2 digits represent cents.

11. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

12.	Technical	T. Howker	207-624-9771
	Contacts:	S. Armington	207-624-9761

	Administrative:	R. Adams	207-626-8468
	Contacts:	L. Grady	207-626-8464

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